

**OPINION  
53-106**

December 29, 1953 (OPINION)

**TAXATION**

**RE: Assessment of Land Subject to Highway Easement**

I wish to acknowledge receipt of your letter dated December 21, 1953, in which you request an opinion concerning the taxation of lands upon which the owner thereof has granted an easement for highway right-of-way.

It is the opinion of this office that the legal owners of all lands are subject to be taxed therefor, regardless of the existence of easements or servitudes unless specially exempt by the Legislature as in section 57-0210. There is no such special exemption for highway right-of-way.

As a practical matter, however, the assessor in applying the principals of assessment must realize and allow for the existence of unproductive acreage within an assessable unit or tract and should reduce the valuation of the entire tract accordingly, regardless of the reason for such lands being unproductive. He must also recognize increased valuation because of the location of a highway and assess accordingly.

ELMO T. CHRISTIANSON

Attorney General